

colleagues Representatives CAPUANO, DELAHUNT, FRANK and MARKEY, legislation to clarify that the employees of a political subdivision of a State shall not lose their exemption from the hospital insurance (HI) tax by reason of consolidation of the subdivision with the State.

This issue has arisen because in 1997 Massachusetts abolished county government in the State, assumed those few functions that counties had performed, and made certain county officials employees of the State. Specifically, the law provided that the sheriff and the sheriff's personnel "shall be transferred to the commonwealth with no impairment of employment rights held immediately before the transfer date, without interruption of service, without impairment of seniority, retirement or other rights of employees, without reduction in compensation or salary grade and without change in union representation."

However, the issue of whether or not these consolidated employees were required to pay the Medicare portion of the FICA tax needed to be clarified. Federal law creates an exemption from this tax for state and local employees who were employed on or before March 31, 1986, and who continue to be employed with that employer. The law is written so it is clear that consolidations between local entities, and consolidations between State agencies, do not negate the grandfather rule. However, the issue of a consolidation between a political subdivision and a State is not directly addressed and I doubt it was considered during the drafting of the federal law.

The Internal Revenue Service has taken the position that a State, and a political subdivision of a state, are separate employers for purposes of payment of the Medicare tax and therefore any grandfathered employees merged in a consolidation between a State and a political subdivision lose the benefit of the grandfather rule, even if such employees perform substantially the same work.

In a Sixth Circuit Court case, *Board of Education of Muhlenberg Co. v. United States*, the Court ruled on this general issue in terms of a consolidation of boards of education in Kentucky. The plaintiffs in this case argued that the consolidation of school districts did not create a new employer or terminate the employment of any teacher, and the Court agreed that Congress did not intend that exempt employees who have not been separated from previously excluded employment should lose their grandfather and be forced to pay the HI tax. While this case did not go to the issue of the consolidation between a State and a political subdivision, the logic indicates that this issue matters less than the overarching issue of whether the employees continue in the same or essentially the same positions. In Massachusetts this is clearly the case.

Therefore, Mr. Speaker, I urge the Congress to enact this legislation to clarify that local employees do not lose the benefit of the grandfather rule merely because they have been consolidated with a State government.

CONDEMNING THE CUBAN REGIME FOR ITS INTIMIDATION AND VIOLENT SUPPRESSION OF PRO-DEMOCRACY CUBAN ADVOCATES

HON. ALCEE L. HASTINGS

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, May 14, 2003

Mr. HASTINGS of Florida. Mr. Speaker, the exercise of political and civil liberties, including freedom of expression, assembly, association, movement, press, and the right to multiparty elections, are fundamental rights. These fundamental rights belong to every individual, be it in the United States, Iraq, or Cuba; these rights are universal.

Nevertheless, regardless of this truth, the Cuban Government has carried out summary trials to expeditiously sentence prodemocracy leaders to try to intimidate and silence other prodemocracy activists on the island, while world attention is primarily focused on Iraq.

The oppressive Cuban Government has attempted to suppress the will of its own people on fabricated charges, accusing prodemocracy activists for purportedly "working with a foreign power to undermine the government." Fearing a peaceful transition to democracy in Cuba, under two draconian laws, the Fidel Castro regime has tried to silence the inherent right of individuals to freedom.

I rise to vehemently denounce these actions.

Mr. Speaker, in early 2003, dozens of supporters of the Oswaldo Paya's Varela Project were harassed, jailed, and threatened. On February 18, 2003, two members of the Oswaldo Paya's Christian Liberation Movement, Jesus Mustafa Felipe and Robert Montero, were sentenced to 18 months in prison on charges of contempt and resisting arrest.

On March 18, 2003, the Cuban Government began a massive crackdown on democracy activists. About 80 activists were arrested and made subject to swift trials and prosecutions that began on April 3, 2003. Foreign journalists and diplomats were excluded from the trials. Within days, over 50 of the activists had received prison terms ranging from 6 to 28 years. These sentences, which are an example of the dependency of the judiciary branch on the will of Fidel Castro, further call into question the legitimacy of Castro's regime. I condemn the illegitimacy of the Cuban judiciary system, and the Cuban Government.

In a further deterioration of Cuba's rule of law, on April 11, 2003, the Cuban Government executed three men who had hijacked a ferry in Havana in an attempt to reach the United States. The men were executed by firing squads after summary trials that were held behind closed doors; four other ferry hijackers received life sentence while another received 30 years in prison.

Although their crimes should have been punished, this dismal excuse for a judicial system never allowed the suspects a chance. In one of the most deplorable signs of judicial dependency of the past decade, the three men accused of hijacking the ferry never received a fair trial. Under the Cuban "Kangaroo Courts," they were found guilty in three days,

and only given a few days to appeal their sentences before being executed by a firing squad a day later. I am appalled at these murders.

Disgusted by the crudeness of the Cuban Government's repression, on April 8, 2003, I supported House Resolution 179, which condemns the Cuban Government's crackdown, calls for the immediate release of all political prisoners, and endorses basic human rights and free elections in Cuba.

I will continue my high level of advocacy for a democratic Cuba in the 108th Congress, supporting a variety of legislative initiatives regarding sanctions, human rights, and drug interdiction cooperation. But more importantly, I will tirelessly labor to help bring democracy and respect for human rights to the island of Cuba.

In conclusion, I praise the courage of those Cubans who have been targeted in this most recent government crackdown, and strongly condemn the recent arrests and murders committed by Castro's regime.

A RESOLUTION HONORING JESSICA WILSON, LEGRAND SMITH SCHOLARSHIP WINNER OF BATTLE CREEK, MI

HON. NICK SMITH

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

Wednesday, May 14, 2003

Mr. SMITH of Michigan. Mr. Speaker, let it be known that it is with great respect for the outstanding record of excellence she has compiled in academics, leadership and community service, that I am proud to salute Jessica Wilson, winner of the 2003 LeGrand Smith Scholarship. This award is made to young adults who have demonstrated that they are truly committed to playing important roles in our Nation's future.

As a winner of the LeGrand Smith Scholarship, Jessica is being honored for demonstrating that same generosity of spirit, intelligence, responsible citizenship, and capacity for human service that distinguished the late LeGrand Smith of Somerset, MI.

Jessica is an exceptional student at Harper Creek High School, and possesses an outstanding record of achievement in high school. Jessica has received numerous awards for her excellence in theater and music, as well as her volunteer activities with the Battle Creek Jr. Theater, and as the organizer of the Youth Choir at her church. Jessica has won numerous awards for her activities, including the Young Woman of Promise Recognition and the Young Woman of Excellence Award.

Therefore, I am proud to join with her many admirers in extending my highest praise and congratulations to Jessica Wilson for her selection as winner of a LeGrand Smith Scholarship. This honor is a testament to the parents, teachers, and others whose personal interest, strong support and active participation contributed to her success. To this remarkable young woman, I extend my most heartfelt good wishes for all her future endeavors.